

ACTION MEMORANDUM

TO: Board of Public Education for Bibb County ("Board")
Dr. Dan A. Sims, Superintendent

FROM: Eric Bush, Chief Financial Officer

SUBJECT: FY 2026 General Fund Budget Amendment #1

Summary

The General Fund Budget should be updated whenever new information arrives from federal, state, or local agencies, so that it accurately reflects both expected and confirmed changes in revenue and expenses. Budget Amendment #1 presents a \$1,120,933 increase to the current budgeted General Fund ending fund balance of \$47,023,847. The revised projected fund balance after Budget Amendment #1 is \$48,144,945.

Background

Administration is required to present to the Board budget amendments as new information which impacts the budget is received and as adjustments are needed.

- A. For FY 2026 Budget Amendment #1 we are presenting the following increases to revenue:
1. \$3,853,858 - increase in revenue as a result of maintaining the millage rate at 14.674
 2. \$415,000 – report funds provided by Macon/Bibb County to support our crossing guards as well as a Truancy Coordinator
 3. \$302,791 – Pilot program payments more than budgeted amount
 4. \$1,829,950 – grant funding from Georgia Department of Education to support students experiencing poverty as well as to support mental health in our District, which has an equal expense reported as funds must be spent by the end of this fiscal year.
- B. A beginning fund balance increase of \$1,715,163 is presented, which is adjusted annually as the audit nears completion.

C. The following adjustments to expenses unrelated to salary and benefits total a reduction of \$2,249,622:

1. \$281,378 – increase budget for Renaissance Learning Platform
2. \$(1,256,000) – reduce expense for Chromebook Lease now funded by E-SPLOST
3. \$(1,275,000) - identified cost reductions across various programs and departments

D. We are also presenting a budget adjustment to reflect the previously unbudgeted salary and benefit totaling \$7,417,000.

1. \$1,700,000 – Additional funding needed to support GNET's and Special Education programs
2. \$217,000 – Board approved salary and position adjustments
3. \$2,435,000 – Additional duties of transportation personnel
4. \$2,030,000 – Adjust previous attrition reduction budgeted for salary and benefits across 37 schools and departments
5. \$577,000 – Director of Partnership, Projects, and Engagement and 2 teachers and one receptionist to support the district's Innovation and Technology Academy (previously approved but omitted)
6. \$458,000 – Security and custodial duties to support athletic events

Recommendation

It is recommended that the Bibb County Board of Education approves Budget Amendment #1 for the FY 2026 General Fund budget with a revised projected fund balance of \$48,144,945.

Superintendent's Comments and Approval

<u>Superintendent's Signature</u>	Approved / Not Approved
Dr. Dan A. Sims	Approved